



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-20-10

January 06, 2022

NOTICE OF RATE CODE UPDATE TO THE JACKSON COUNTY HOTEL AND MOTEL TAX EFFECTIVE WITH DECEMBER 2021 FILING PERIOD

There is currently a two percent (2%) tax imposed on the gross proceeds from room rentals of hotels and motels located in Jackson County. Businesses subject to this tax currently use rate code 92 to report this activity. Beginning with the December 2021 filing period, you should use rate code 99 to report the two percent (2%) Jackson County Hotel Tax.

***** Note - This is not a new levy. This is strictly a rate code change to an existing levy.**

IMPORTANT: These hotel and restaurant special taxes are in addition to the regular seven percent (7%) retail rate of tax. Please refer to the tables below for the appropriate rate code(s) hotels and restaurants located in Jackson County should use to report the special taxes:

HOTELS WITHOUT A RESTAURANT

REQUIRED RATE CODES	
Moss Point	96 - 5%
Ocean Springs	95 - 4%
	94 - 3%
Pascagoula	99 - 2%
*Jackson County	99 - 2%
*(NOT IN MOSS POINT, OCEAN SPRINGS OR PASCAGOULA)	

RESTAURANT ONLY

REQUIRED RATE CODES	
Moss Point	N/A
Ocean Springs	92 - 2%
Pascagoula	92 - 2%
*Jackson County	N/A
*(NOT IN MOSS POINT, OCEAN SPRINGS OR PASCAGOULA)	

Hotels with restaurants should report hotel revenue using the hotel rate codes and restaurant revenue using the restaurant rate codes as shown below:

HOTELS WITH A RESTAURANT COMBINED

REQUIRED RATE CODES	
Moss Point	96 - 5% (Hotel Only)
	95 - 4% (Hotel)
Ocean Springs	92 - 2% (Restaurant)
	94 - 3% (Hotel)
	99 - 2% (Hotel)
Pascagoula	92 - 2% (Restaurant)
*Jackson County	99 - 2% (Hotel Only)
*(NOT IN MOSS POINT, OCEAN SPRINGS OR PASCAGOULA)	

Please contact the Sales and Use Tax Bureau at 601-923-7015 should you need assistance.